

STATE OF ILLINOIS

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Facility Name & ID Number Sullivan Rehab & Health Care Center# 0046425 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>123</u>	Skilled (SNF)	<u>123</u>	<u>44,895</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>123</u>	TOTALS	<u>123</u>	<u>44,895</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>14,448</u>	<u>6,697</u>	<u>3,305</u>	<u>24,450</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>14,448</u>	<u>6,697</u>	<u>3,305</u>	<u>24,450</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 54.46%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 09/03/2003

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 09/03/2003NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 123 and days of care provided 3,305Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Sullivan Rehab & Health Care Center # 0046425 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	126,040	10,647	735	137,422		137,422	2,941	140,363		1
2	Food Purchase		107,317		107,317		107,317	(8,386)	98,931		2
3	Housekeeping	80,782	15,195		95,977		95,977	68	96,045		3
4	Laundry	38,564	10,146		48,710		48,710	5	48,715		4
5	Heat and Other Utilities			123,539	123,539		123,539	485	124,024		5
6	Maintenance	37,803	28,062	8,451	74,316		74,316	4,679	78,995		6
7	Other (specify):* Home Ofc. Benefits							1,001	1,001		7
8	TOTAL General Services	283,189	171,367	132,725	587,281		587,281	793	588,074		8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	791,270	117,946	675	909,891		909,891	17,445	927,336		10
10a	Therapy		59	279,765	279,824		279,824	3	279,827		10a
11	Activities	21,537	1,739		23,276		23,276	9	23,285		11
12	Social Services	24,026	347		24,373		24,373		24,373		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							3,773	3,773		15
16	TOTAL Health Care and Programs	836,833	120,091	292,440	1,249,364		1,249,364	21,230	1,270,594		16
	C. General Administration										
17	Administrative	64,043		135,000	199,043		199,043	(114,171)	84,872		17
18	Directors Fees										18
19	Professional Services			6,828	6,828		6,828	11,153	17,981		19
20	Dues, Fees, Subscriptions & Promotion			6,315	6,315		6,315	1,826	8,141		20
21	Clerical & General Office Expense	21,627	4,029	19,794	45,450		45,450	61,273	106,723		21
22	Employee Benefits & Payroll Tax			213,543	213,543		213,543	1,835	215,378		22
23	Inservice Training & Education			95	95		95	888	983		23
24	Travel and Seminar			57	57		57	857	914		24
25	Other Admin. Staff Transportation			3,799	3,799		3,799	3,809	7,608		25
26	Insurance-Prop.Liab.Malpractice			63,279	63,279		63,279	1,963	65,242		26
27	Other (specify):* Home Ofc. Benefits							13,706	13,706		27
28	TOTAL General Administration	85,670	4,029	448,710	538,409		538,409	(16,861)	521,548		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,205,692	295,487	873,875	2,375,054		2,375,054	5,162	2,380,216		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Sullivan Rehab & Health Care Center

#0046425

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			132,703	132,703		132,703	(12,892)	119,811			30
31	Amortization of Pre-Op. & Org											31
32	Interest			235,861	235,861		235,861	14,086	249,947			32
33	Real Estate Taxes			42,900	42,900		42,900	24	42,924			33
34	Rent-Facility & Grounds							483	483			34
35	Rent-Equipment & Vehicle			14,400	14,400		14,400	118	14,518			35
36	Other (specify): ³											36
37	TOTAL Ownership			425,864	425,864		425,864	1,819	427,683			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		64,004		64,004		64,004		64,004			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			67,343	67,343		67,343		67,343			42
43	Other (specify): ³ Nonallowable Cost			49,834	49,834		49,834	(49,834)				43
44	TOTAL Special Cost Centers		64,004	117,177	181,181		181,181	(49,834)	131,347			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,205,692	359,491	1,416,916	2,982,099		2,982,099	(42,853)	2,939,246			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

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01/01/2005

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-	OHF USE	
			ence	ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(6,656)	2		4
5	Telephone, TV & Radio in Resident Room	(7,771)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient	(431)	10		7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(24,200)	30		9
10	Interest and Other Investment Income	(44)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,497)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(469)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(26,828)	43		24
25	Fund Raising, Advertising and Promotiona	(10,005)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising				29
29	Other-Attach Schedule (See Page 5A)	(4,682)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (82,583)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	39,730		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 39,730		36
37	(sum of SUBTOTALS (A) and (B))	\$ (42,853)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

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Sullivan Rehab & Health Care Center

ID# 0046425

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Misc. - Part A	\$ (42)	43	1
2	Labs - Part A	(600)	43	2
3	X-Rays - Part A	(2,622)	43	3
4	Dues and Subscriptions	(1,418)	20	4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(4,682)		49

SEE ACCOUNTANTS' COMPILATION REPORT

Summary A

12/31/2005

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	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	TOTALS
												(to Sch V, col.7)
1	Dietary	0	2,941	0	0	0	0	0	0	0	0	2,941
2	Food Purchase	(6,656)	93	0	12	0	0	0	0	0	0	(6,551)
3	Housekeeping	0	66	0	2	0	0	0	0	0	0	68
4	Laundry	0	5	0	0	0	0	0	0	0	0	5
5	Heat and Other Utilities	0	448	0	37	0	0	0	0	0	0	485
6	Maintenance	0	3,857	0	822	0	0	0	0	0	0	4,679
7	Other (specify):*	0	840	0	161	0	0	0	0	0	0	1,001
8	TOTAL General Services	(6,656)	8,250	0	1,034	0	0	0	0	0	0	2,628
9	B. Health Care and Programs											
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0
10	Nursing and Medical Records	(431)	4,864	0	13,012	0	0	0	0	0	0	17,445
10a	Therapy	0	3	0	0	0	0	0	0	0	0	3
11	Activities	0	0	0	9	0	0	0	0	0	0	9
12	Social Services	0	0	0	0	0	0	0	0	0	0	0
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0
15	Other (specify):*	0	674	0	3,099	0	0	0	0	0	0	3,773
16	TOTAL Health Care and Programs	(431)	5,541	0	16,120	0	0	0	0	0	0	21,230
17	C. General Administration											
17	Administrative	0	(114,171)	0	0	0	0	0	0	0	0	(114,171)
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0
19	Professional Services	0	6,047	0	5,106	0	0	0	0	0	0	11,153
20	Fees, Subscriptions & Promotions	(1,418)	2,753	0	491	0	0	0	0	0	0	1,826
21	Clerical & General Office Expenses	0	0	26,876	34,397	0	0	0	0	0	0	61,273
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0
23	Inservice Training & Education	0	0	437	451	0	0	0	0	0	0	888
24	Travel and Seminar	0	0	599	258	0	0	0	0	0	0	857
25	Other Admin. Staff Transportation	0	0	2,179	1,630	0	0	0	0	0	0	3,809
26	Insurance-Prop.Liab.Malpractice	0	0	795	1,168	0	0	0	0	0	0	1,963
27	Other (specify):*	0	0	5,979	7,727	0	0	0	0	0	0	13,706
28	TOTAL General Administration	(1,418)	(105,371)	36,865	51,228	0	0	0	0	0	0	(18,696)
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(8,505)	(91,580)	36,865	68,382	0	0	0	0	0	0	5,162

Facility Name & ID Number Sullivan Rehab & Health Care Center # 0046425 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark Petersen	100	See attached Schedule 6A		See Attached Schedule 6A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	\$	Petersen Health Care, Inc.	100.00%	\$ 2,941	\$ 2,941	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	93	93	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	66	66	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	5	5	4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	448	448	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	3,857	3,857	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	840	840	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	4,864	4,864	8
9	V	10A	Therapy		Petersen Health Care, Inc.	100.00%	3	3	9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	674	674	10
11	V	17	Administrative	135,000	Petersen Health Care, Inc.	100.00%	20,829	(114,171)	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	6,047	6,047	12
13	V	20	Due, Fees, Subs & Promos		Petersen Health Care, Inc.	100.00%	2,753	2,753	13
14	Total			\$ 135,000			\$ 43,420	\$ * (91,580)	14

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center

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Report Period Beginning: 01/01/2005

Ending: 12/31/2005

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Clerical & General Office	\$	Petersen Health Care, Inc.	100.00%	\$ 26,876	\$ 26,876 15
16	V	23 Inservice Training & Education		Petersen Health Care, Inc.	100.00%	437	437 16
17	V	24 Travel and Seminar		Petersen Health Care, Inc.	100.00%	599	599 17
18	V	25 Other Admin. Staff Transport		Petersen Health Care, Inc.	100.00%	2,179	2,179 18
19	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care, Inc.	100.00%	795	795 19
20	V	27 Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	5,979	5,979 20
21	V	30 Depreciation		Petersen Health Care, Inc.	100.00%	3,828	3,828 21
22	V	32 Interest		Petersen Health Care, Inc.	100.00%	5,151	5,151 22
23	V	34 Rent - Facility & Grounds		Petersen Health Care, Inc.	100.00%	483	483 23
24	V	35 Rent - Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	118	118 24
25	V						25
26	V						26
27	V						27
28	V						28
29	V						29
30	V						30
31	V						31
32	V						32
33	V						33
34	V						34
35	V						35
36	V						36
37	V						37
38	V						38
39	Total		\$			\$ 46,445	\$ * 46,445 39

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2 Food	\$	Petersen Health Care II, Inc.	0.00%	\$ 12	\$ 12 15
16	V	3 Housekeeping		Petersen Health Care II, Inc.	0.00%	2	2 16
17	V	5 Utilities		Petersen Health Care II, Inc.	0.00%	37	37 17
18	V	6 Maintenance		Petersen Health Care II, Inc.	0.00%	822	822 18
19	V	7 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	0.00%	161	161 19
20	V	10 Nursing & Medical Records		Petersen Health Care II, Inc.	0.00%	13,012	13,012 20
21	V	11 Activities		Petersen Health Care II, Inc.	0.00%	9	9 21
22	V	15 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	0.00%	3,099	3,099 22
23	V	19 Professional Services		Petersen Health Care II, Inc.	0.00%	5,106	5,106 23
24	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care II, Inc.	0.00%	491	491 24
25	V	21 Clerical & General Office		Petersen Health Care II, Inc.	0.00%	34,397	34,397 25
26	V	23 Inservice Training & Education		Petersen Health Care II, Inc.	0.00%	451	451 26
27	V	24 Travel and Seminar		Petersen Health Care II, Inc.	0.00%	258	258 27
28	V	25 Other Admin. Staff Transport		Petersen Health Care II, Inc.	0.00%	1,630	1,630 28
29	V	26 Insurance-Prop.Liab.Malpractice		Petersen Health Care II, Inc.	0.00%	1,168	1,168 29
30	V	27 Mgmt. Allocation of Benefits		Petersen Health Care II, Inc.	0.00%	7,727	7,727 30
31	V	30 Depreciation		Petersen Health Care II, Inc.	0.00%	7,480	7,480 31
32	V	32 Interest		Petersen Health Care II, Inc.	0.00%	8,979	8,979 32
33	V	33 Real Estate Taxes		Petersen Health Care II, Inc.	0.00%	24	24 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 84,865	\$ * 84,865 39

* Total must agree with the amount recorded on line 34 of Schedule VI

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Sullivan Rehab & Health Care Center
0046425
12/31/2005

Schedule 6A

VII Related Parties - Page 6

Related Nursing Homes

City

In-State:

Aledo Rehabilitation & Health Care Center	Aledo, IL
Arcola Health Care Center	Arcola, IL
Arrow Wood Estates of Rock Falls	Rock Falls, IL
Aspen Rehab & Health Care	Silvis, IL
Batavia Rehabilitation & Health Care Center	Batavia, IL
Bement Health Care Center	Bement, IL
Benton Rehabilitation & Health Care Center	Benton, IL
Bloomington Rehabilitation & Health Care Center	Bloomington, IL
Casey Health Care Center	Casey, IL
Cisne Rehabilitation & Health Care Center	Cisne, IL
Countryview Care Center of Macomb	Macomb, IL
Countryview Terrace	Louisville, IL
Decatur Rehabilitation & Health Care Center	Decatur, IL
Eastside Health & Rehabilitation Center	Pittsfield, IL
Eastview Terrace	Sullivan, IL
Effingham Rehabilitation & Health Care Center	Effingham, IL
El Paso Health Care Center	El Paso, IL
Elgin Rehabilitation & Health Care Center	South Elgin, IL
Enfield Rehabilitation & Health Care Center	Enfield, IL
Flora Health Care Center	Flora, IL
Fondulac Rehabilitation & Health Care Center	East Peoria, IL
Havana Health Care Center	Havana, IL
Ironwood Estates of Sandwich	Sandwich, IL
Jonesboro Rehabilitation & Health Care Center	Jonesboro, IL
Kewanee Care Home	Kewanee, IL
McLeansboro Rehabilitation & Health Care Center	McLeansboro, IL
Newman Rehabilitation & Health Care Center	Newman, IL
North Aurora Care Center	Aurora, IL
Palm Terrace of Mattoon	Mattoon, IL
Prairie Rose Health Care Center	Pana, IL
Robings Manor Nursing Home	Brighton, IL
Rock Falls Rehabilitation & Health Care Center	Rock Falls, IL
Rosiclare Rehabilitation & Health Care Center	Rosiclare, IL
Royal Oaks Care Center	Kewanee, IL
Sandwich Rehabilitation & Health Care Center	Sandwich, IL
Shelbyville Rehabilitation & Health Care Center	Shelbyville, IL
Sheldon Health Care Center	Sheldon, IL
Sugar Creek Care Center	Watseka, IL
Sullivan Health Care Center	Sullivan, IL
Sunset Manor Nursing Home	Canton, IL
Timbercreek Rehabilitation & Health Care Center	Pekin, IL
Toulon Rehabilitation & Health Care Center	Toulon, IL
Tuscola Health Care Center	Tuscola, IL
Vandalia Rehabilitation & Health Care Center	Vandalia, IL
Watska Rehabilitation & Health Care Center	Watska, IL

Out-of-State:

Meadow Lawn Nursing Center	Davenport, IA
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Related Assisted Living

Kewanee Courtyard Estates	Kewanee, IL
Kewanee Courtyard Village	Kewanee, IL
Monmouth Courtyard Estates	Monmouth, IL
Riverview Estates of Havana	Havana, IL
Simple Blessings	Casey, IL

Other Related Business Entities

Petersen Health Care, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Health Care II, Inc.	Peoria, IL	Management/Bookkeeping
Petersen Enterprises	Peoria, IL	Management/Bookkeeping
Petersen Health Systems	Peoria, IL	Management/Bookkeeping
Petersen Health Operations, L.L.C.	Peoria, IL	Management/Bookkeeping
RLP Senior Villages, Inc.	Peoria, IL	Management/Bookkeeping

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center # 0046425 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Mark Petersen	President	Administrative	100.00	See Schedule 7A	2	3.50	Salary	\$ 20,829	L17,C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 20,829		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center# 0046425

Report Period Beginning:

01/01/2005Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Petersen Health Care, Inc.
 Street Address 830 West Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

B. Show the allocation of costs below. If necessary, please attach worksheets

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Patient Days	683,169	46	\$ 82,166	\$ 81,693	24,450	\$ 2,941	1
2	2	Food	Patient Days	683,169	46	2,606		24,450	93	2
3	3	Housekeeping	Patient Days	683,169	46	1,857		24,450	66	3
4	4	Laundry	Patient Days	683,169	46	144		24,450	5	4
5	5	Utilities	Patient Days	683,169	46	12,513		24,450	448	5
6	6	Maintenance	Patient Days	683,169	46	107,775	81,080	24,450	3,857	6
7	7	Mgmt. Allocation of Benefits	Patient Days	683,169	46	23,459		24,450	840	7
8	10	Nursing and Medical Records	Patient Days	683,169	46	135,903	130,651	24,450	4,864	8
9	10A	Therapy	Patient Days	683,169	46	88		24,450	3	9
10	15	Mgmt. Allocation of Benefits	Patient Days	683,169	46	18,830		24,450	674	10
11	17	Administrative	Patient Days	683,169	46	582,000	582,000	24,450	20,829	11
12	19	Professional Services	Patient Days	683,169	46	168,984		24,450	6,047	12
13	20	Dues, Fees, Subs & Promos	Patient Days	683,169	46	76,921		24,450	2,753	13
14	21	Clerical & General Office	Patient Days	683,169	46	750,958	577,218	24,450	26,876	14
15	23	Inservice Training & Education	Patient Days	683,169	46	12,208		24,450	437	15
16	24	Travel & Seminar	Patient Days	683,169	46	16,731		24,450	599	16
17	25	Other Admin. Staff Transport	Patient Days	683,169	46	60,875		24,450	2,179	17
18	26	Insurance-Prop.Liab.Malp.	Patient Days	683,169	46	22,218		24,450	795	18
19	27	Mgmt. Allocation of Benefits	Patient Days	683,169	46	167,067		24,450	5,979	19
20	30	Depreciation	Patient Days	683,169	46	106,965		24,450	3,828	20
21	32	Interest	Patient Days	683,169	46	143,934		24,450	5,151	21
22	34	Rent - Facility & Grounds	Patient Days	683,169	46	13,500		24,450	483	22
23	35	Rent - Equipment & Vehicles	Patient Days	683,169	46	3,305		24,450	118	23
24										24
25	TOTALS					\$ 2,511,007	\$ 1,452,642		\$ 89,865	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center# 0046425

Report Period Beginning:

01/01/2005Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Petersen Health Care II, Inc.
 Street Address 830 West Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

B. Show the allocation of costs below. If necessary, please attach worksheets

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary		Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Facility	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6	Units		
1	2	Food	Patient Days	7	\$ 114	\$	24,450	\$ 12	1
2	3	Housekeeping	Patient Days	7	24		24,450	2	2
3	5	Utilities	Patient Days	7	370		24,450	37	3
4	6	Maintenance	Patient Days	7	8,117	6,500	24,450	822	4
5	7	Mgmt. Allocation of Benefits	Patient Days	7	1,587		24,450	161	5
6	10	Nursing & Medical Records	Patient Days	7	128,534	125,373	24,450	13,012	6
7	11	Activities	Patient Days	7	93		24,450	9	7
8	15	Mgmt. Allocation of Benefits	Patient Days	7	30,610		24,450	3,099	8
9	19	Professional Services	Patient Days	7	50,439		24,450	5,106	9
10	20	Dues, Fees, Subs & Promotions	Patient Days	7	4,852		24,450	491	10
11	21	Clerical & General Office	Patient Days	7	339,781	312,613	24,450	34,397	11
12	23	Inservice Training & Education	Patient Days	7	4,454		24,450	451	12
13	24	Travel & Seminar	Patient Days	7	2,551		24,450	258	13
14	25	Other Admin. Staff Transport	Patient Days	7	16,098		24,450	1,630	14
15	26	Insurance-Prop.Liab.Malp.	Patient Days	7	11,534		24,450	1,168	15
16	27	Mgmt. Allocation of Benefits	Patient Days	7	76,326		24,450	7,727	16
17	30	Depreciation	Patient Days	7	73,886		24,450	7,480	17
18	32	Interest	Patient Days	7	88,696		24,450	8,979	18
19	33	Real Estate Taxes	Patient Days	7	236		24,450	24	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 838,302	\$ 444,486		\$ 84,865	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	Ford Credit		X	Van Purchase	\$518.90	10/22/03	\$ 31,116	\$ 17,632	10/22/08	0	\$	1	
2	U.S. Bank		X	Mortgage	\$40,714 +int	12/10/04	3,420,000	3,345,639	12/10/11	0.0699	235,861	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$518.90		\$ 3,451,116	\$ 3,363,271			\$ 235,861	9	
	B. Non-Facility Related*												
10								Home Office Allocation			14,130	10	
11								Interest Income			(44)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 14,086	14	
15	TOTALS (line 9+line14)						\$ 3,451,116	\$ 3,363,271			\$ 249,947	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

1. Real Estate Tax accrual used on 2004 report.		<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and must accompany the cost report </div>		\$	41,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004		\$	42,434	2
3. Under or (over) accrual (line 2 minus line 1).				\$	1,434	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	41,466	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.						
TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	24	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru				\$	42,924	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2000	8
	2001	9
	2002	10
	2003	14,612
	2004	42,434

Accrual based on minimal increase over prior year tax bill.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Sullivan Rehab & Health Care Center COUNTY Moultrie

FACILITY IDPH LICENSE NUMBER 0046425

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE (309) 691-8113 FAX #: (309) 691 -8622

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. 08-08-11-400-004	PT NE1/4 SE1/4; 5.77A M/L	\$ 42,379.26	\$ 42,379.26
2. 08-08-12-300-004	PT NW1/4 SW1/4	\$ 54.86	\$ 54.86
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ 42,434.12	\$ 42,434.12

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

Report Period Beginning:

01/01/2005 Ending:

12/31/2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,000 B. General Construction Type: Exterior Brick & Block Frame Concrete Number of Stories OneC. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Nursing Home</u>	<u>334,095</u>	<u>2003</u>	<u>\$ 100,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 100,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

Report Period Beginning:

01/01/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	123	2003	1975	\$ 1,560,545	\$ 40,014	39	\$ 40,014		\$ 93,366
5									
6		Home Office Allocation							
7			2005	24,364			457	457	457
8									
Improvement Type**									
9	Carpeting		2004	4,808	195	25	137	(58)	240
10	Fire Alarms		2004	1,524	61	25	44	(17)	51
11	Doors		2004	3,067	613	5	613		869
12	Smoke Alarms		2004	1,227	175	7	123	(52)	164
13									
14									
15	Home Office Allocation - Land Improvements		2005	1,408			44	44	44
16	Home Office Allocation - Leasehold Improvements		2005	40			2	2	2
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Cente

0046425

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Componen/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 577,379	\$ 82,979	\$ 58,370	\$ (24,609)	7	\$ 134,628	71
72	Current Year Purchases	37,727	2,443	2,979	536	5-10	2,979	72
73	Fully Depreciated Assets							73
74	Allocation from Home Office			10,805	10,805			74
75	TOTALS	\$ 615,106	\$ 85,422	\$ 72,154	\$ (13,268)		\$ 137,607	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	General	2003 Ford	2003	\$ 31,116	\$ 6,223	\$ 6,223		5	\$ 13,484	76
77										77
78										78
79										79
80	TOTALS			\$ 31,116	\$ 6,223	\$ 6,223			\$ 13,484	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,343,205	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 132,703	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 119,811	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (12,892)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 246,284	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column f

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,596,983	\$ 41,058		\$ 41,434	\$ 376	\$ 95,193	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6					483			6
7	TOTAL				\$ 483			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
 This amount was calculated by dividing the total amount to be amortized N/A
 by the length of the lease N/A.

9. Option to Buy: ☐ YES ☐ NO Terms: N/A *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
 16. Rental Amount for movable equipment: \$ 14,518 Description: Special Mattresses-\$11,512; Copy Machines-\$2,888; Home Office Allocation-\$118
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ <u>N/A</u>	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
 Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u> </u>
13.	<u>/2007</u>	\$ <u> </u>
14.	<u>/2008</u>	\$ <u> </u>

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center # 0046425 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefit.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.

(c) For in-house training programs only. Do not include fringe benefit.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	6,483	\$ 105,020	\$	6,483	\$ 105,020	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,590	28,868		1,590	28,868	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2,3)	hrs		8,372	145,674	59	8,372	145,733	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				52,252		52,252	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Oxygen	39(2)					11,752		11,752	13
14	TOTAL			\$	16,445	\$ 279,562	\$ 64,063	16,445	\$ 343,625	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,378,661	\$ 2,378,661	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>None</u>)	474,846	474,846	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	6,933	6,933	6
7	Other Prepaid Expenses	10,213	10,213	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): _____			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,870,653	\$ 2,870,653	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	100,000	100,000	13
14	Buildings, at Historical Cost	1,566,877	1,596,983	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	650,516	646,222	16
17	Accumulated Depreciation (book methods)	(316,540)	(246,284)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify): _____			22
23	Other(specify): _____			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,000,853	\$ 2,096,921	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,871,506	\$ 4,967,574	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 505,582	\$ 505,582	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	90,877	90,877	30
31	Accrued Taxes Payable (excluding real estate taxes)	15,128	15,128	31
32	Accrued Real Estate Taxes(Sch.IX-B)	41,466	41,466	32
33	Accrued Interest Payable	19,450	19,450	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Other Payroll Withholdings</u>	4,494	4,494	36
37	<u>Accrued Expenses</u>	17,104	17,104	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 694,101	\$ 694,101	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	17,632	17,632	39
40	Mortgage Payable	3,345,639	3,345,639	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	_____			43
44	_____			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,363,271	\$ 3,363,271	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,057,372	\$ 4,057,372	46
47	TOTAL EQUITY (page 18, line 24)	\$ 814,134	\$ 910,202	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,871,506	\$ 4,967,574	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 419,054	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 419,054	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	395,083	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe) Rounding	(3)	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 395,080	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 814,134	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,619,490	1
2	Discounts and Allowances for all Levels	149,453	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,768,943	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	491,168	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 491,168	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	95,867	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray	5,031	20
21	Other Medical Services	8,940	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 109,838	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	44	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 44	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Meal Income	6,656	28
28a	Miscellaneous	533	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,189	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,377,182	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	587,281	31
32	Health Care	1,249,364	32
33	General Administration	538,409	33
B. Capital Expense			
34	Ownership	425,864	34
C. Ancillary Expense			
35	Special Cost Centers	113,838	35
36	Provider Participation Fee	67,343	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,982,099	40
41	Income before Income Taxes (line 30 minus line 40)**	395,083	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 395,083	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity is a cash basis taxpayer.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

Report Period Beginning: 01/01/2005

Ending:

12/31/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,165	1,245	\$ 30,370	\$ 24.39	1
2	Assistant Director of Nursing	1,040	1,040	20,800	20.00	2
3	Registered Nurses	7,473	7,713	163,522	21.20	3
4	Licensed Practical Nurses	8,880	9,144	110,522	12.09	4
5	CNAs & Orderlies	35,144	35,990	389,213	10.81	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,604	1,961	21,993	11.22	8
9	Activity Director	1,927	2,107	21,537	10.22	9
10	Activity Assistants					10
11	Social Service Worker	2,040	2,080	24,026	11.55	11
12	Dietician					12
13	Food Service Supervisor	2,040	2,040	30,051	14.73	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,248	12,617	95,989	7.61	15
16	Dishwashers					16
17	Maintenance Worker	3,245	3,309	37,803	11.42	17
18	Housekeepers	10,166	10,493	80,782	7.70	18
19	Laundry	4,749	5,019	38,564	7.68	19
20	Administrator	2,080	2,080	64,043	30.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,080	2,080	21,627	10.40	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,819	2,022	19,055	9.42	31
32	Other Health Care: <u>Care Plan Coord.</u>	2,080	2,080	35,795	17.21	32
33	Other(specify) _____					33
34	TOTAL (lines 1 - 33)	99,780	103,020	\$ 1,205,692 *	\$ 11.70	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	26	\$ 735	L01, C3	35
36	Medical Director	monthly	12,000	L09, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	6 visits	675	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Rehabilitation</u>	1 visit	203	L10A, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	26	\$ 13,613		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	N/A	\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

XIX. SUPPORT SCHEDULES

A. Administrative Salaries:		Ownership	Amount	D. Employee Benefits and Payroll Taxes		Amount	F. Dues, Fees, Subscriptions and Promotions		Amount
Name	Function	%		Description			Description		
Robert G. Wilson	Administrator	0	\$ 36,867	Workers' Compensation Insurance	\$ 43,623		IDPH License Fee	\$ 995	
Laura Northway	Administrator	0	27,176	Unemployment Compensation Insurance	33,245		Advertising: Employee Recruitment	2,454	
				FICA Taxes	89,056		Health Care Worker Background Check		
				Employee Health Insurance	40,897		(Indicate # of checks performed 49)	598	
				Employee Meals	1,835		Licenses and Permits	500	
				Illinois Municipal Retirement Fund (IMRF)*			MES of Illinois	350	
				Employee Life Insurance	424		Other Dues	1,418	
				Employee Relations	4,041				
				401(k) Match	2,257		Home Office Allocation	3,244	
							Less: Public Relations Expense	(1,418)	
							Non-allowable advertising	()	
							Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 64,043	TOTAL (agree to Schedule V, line 22, col.8)	\$ 215,378		TOTAL (agree to Sch. V, line 20, col. 8)	\$ 8,141	
(List each licensed administrator separately.)									
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description		Amount
Management Fees (eliminated in Column 7)			\$ 135,000	N/A			Out-of-State Travel	\$	
							In-State Travel	37	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 135,000				Seminar Expense	20	
(Attach a copy of any management service agreement)							Home office allocation	857	
C. Professional Services									
Vendor/Payee	Type		Amount				Entertainment Expense	()	
			\$				(agree to Sch. V, line 24, col. 8)		
							TOTAL	\$ 914	
Altschuler, Melvoin, and Glasser, LLP	Accounting		5,600						
IVANS	Computer		374						
Advanced Answers on Demand	Computer		708						
Mediacom	Computer		146						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 6,828	TOTAL		\$			
(If total legal fees exceed \$2500 attach copy of invoices.)									

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Sullivan Health Care Center
Provider #: 0046425
1/1/05 to 12/31/05

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Total (agree to Schedule V, line 19, column 3)	6,682
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Allocated from Management Company	
-----------------------------------	--

Legal	114
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Other	11,039
-------	--------

Total (agree to Schedule V, line 19, column 8)	<u>17,835</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 6 7 8 9 10 11 12 13 Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Sullivan Rehab & Health Care Center

0046425

Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases Yes
What was the average life used for new equipment added during this period 6 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 14,460 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 67,343
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 1,835 Has any meal income been offset against related costs? Yes Indicate the amount \$ 6,656
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm Yes
Firm Name: Ginoli & Company The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit is in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fee

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

12:11 PM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-42,853	equal to	-42,853	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	249,947	equal to	249,947	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	42,924	equal to	42,924	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	119,811	equal to	119,811	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	483	equal to	483	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	14,518	equal to	14,518	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	279,621	equal to	279,824	-203	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	64,063	equal to	64,063	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	587,281	equal to	587,281	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,249,364	equal to	1,249,364	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	538,409	equal to	538,409	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	425,864	equal to	425,864	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	113,838	equal to	113,838	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	67,343	equal to	67,343	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	733,482	equal to	791,270	-57,788	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	21,537	equal to	21,537	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	24,026	equal to	24,026	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	126,040	equal to	126,040	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	37,803	equal to	37,803	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	80,782	equal to	80,782	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	38,564	equal to	38,564	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	64,043	equal to	64,043	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	21,627	equal to	21,627	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,205,692	equal to	1,205,692	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	735	< or = to	735	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	12,000	< or = to	12,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	675	< or = to	675	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	0	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	64,043	equal to	64,043	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	135,000	equal to	135,000	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	6,828	equal to	6,828	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	215,378	equal to	215,378	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	8,141	equal to	8,141	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	914	equal to	914	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	67,343	equal to	67,343	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	1,835	< or = to	1,835	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	1,835	equal to	1,835	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,305	equal to	3,305	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	39,730	equal to	39,730	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	3,363,271	equal to	3,363,271	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	41,466	equal to	41,466	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	100,000	equal to	100,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,596,983	equal to	1,596,983	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	646,222	equal to	646,222	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	246,284	equal to	246,284	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	814,134	equal to	814,134	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	395,083	equal to	395,083	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	4,871,506	equal to	4,871,506	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Sullivan Rehab & Health Care Center
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

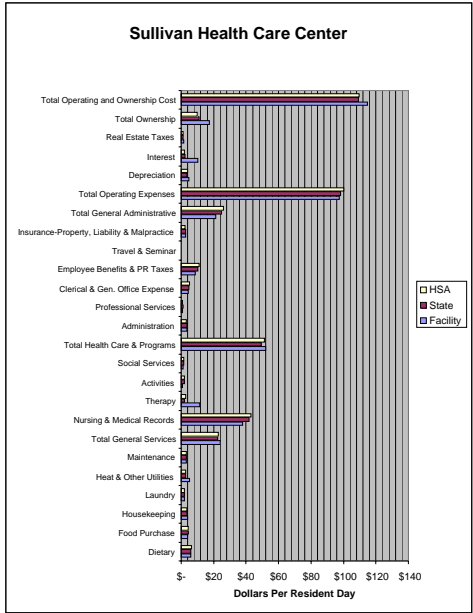
Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	5.74	6.01	6.48
2	Food Purchase	4.05	4.31	4.40
3	Housekeeping	3.93	3.70	3.68
4	Laundry	1.99	1.85	1.90
5	Heat & Other Utilities	5.07	2.95	2.93
6	Maintenance	3.23	3.01	3.03
8	Total General Services	24.05	22.58	22.99
10	Nursing & Medical Records	37.93	41.83	43.12
10A	Therapy	11.44	2.10	2.69
11	Activities	0.95	1.91	1.92
12	Social Services	1.00	1.42	1.64
16	Total Health Care & Programs	51.97	49.48	51.22
17	Administration	3.47	3.36	3.15
19	Professional Services	0.74	0.99	0.85
21	Clerical & Gen. Office Expense	4.36	4.79	4.97
22	Employee Benefits & PR Taxes	8.81	10.09	11.01
24	Travel & Seminar	0.04	0.08	0.13
26	Insurance-Property, Liability & Malpractice	2.67	2.58	2.55
28	Total General Administrative	21.33	24.94	26.11
29	Total Operating Expenses	97.35	98.06	100.03
30	Depreciation	4.90	3.70	4.08
32	Interest	10.22	2.54	1.96
33	Real Estate Taxes	1.76	1.38	1.08
37	Total Ownership	17.49	11.11	9.80
	Total Operating and Ownership Cost	114.84	109.17	109.83

Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

Enter your HSA # in next column ===== 4
Census (Pulls from Page 2) 24,450

IDHFS LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

Cost Report Line	Description	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70			4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11			3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61			2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13			0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95			2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82			1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73			17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15			27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24			-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54			1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27			0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49			32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17			1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77			0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25			2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08			6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07			-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61			0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93			16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71			69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38			1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50			-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11			-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39			3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10			73.16	166.14

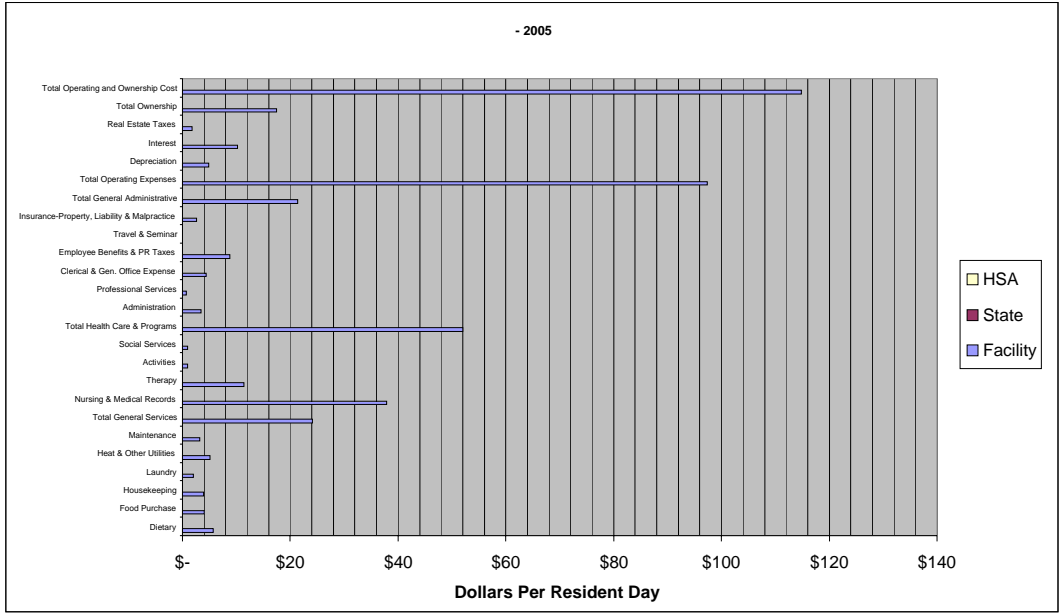


Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	5.74	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.05	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.93	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.99	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	5.07	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.23	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	24.05	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	37.93	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	11.44	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	0.95	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.00	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	51.97	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	3.47	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.74	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	4.36	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	8.81	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.04	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	2.67	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	21.33	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	97.35	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	4.90	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	10.22	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	1.76	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	17.49	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	114.84	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:

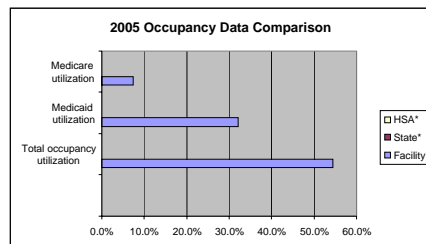
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



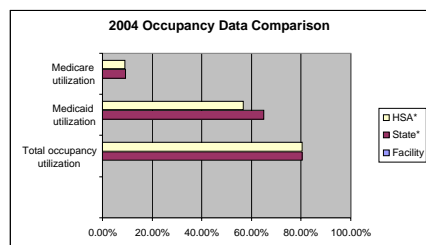
2005

Your Facility	State*	HSA*
Total occupancy utilization	54.46%	0.00%
Medicaid utilization	32.18%	0.00%
Medicare utilization	7.36%	0.00%
Private pay percent utilization	14.92%	N/A
Capacity in Patient Days	44,895	N/A
Census days of service provided	24,450	N/A



2004

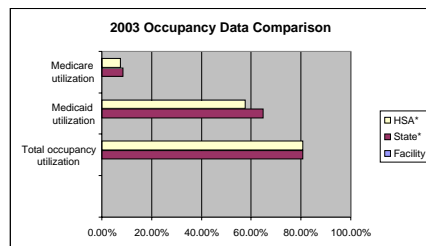
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.
Sullivan Rehab & Health Care Center
Comparative Occupancy Data
Year Ending
HSA 4

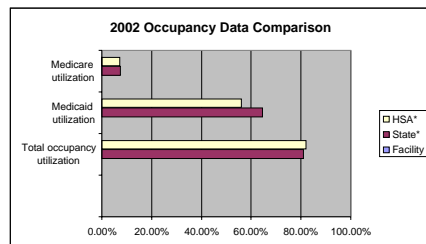
2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

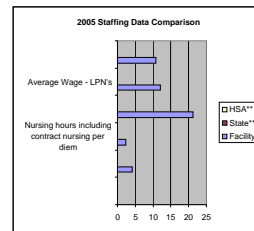


2002

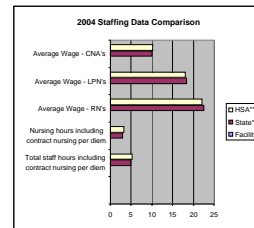
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	4.21	0.00	0.00
Nursing hours including contract nursing per diem	2.25	0.00	0.00
Average Wage - RN's	21.2	0.00	0.00
Average Wage - LPN's	12.09	0.00	0.00
Average Wage - CNA's	10.81	0.00	0.00

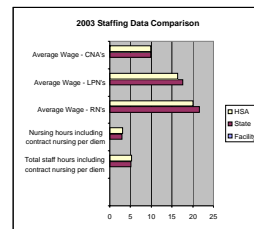


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

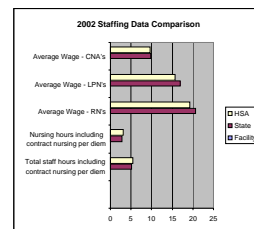


** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

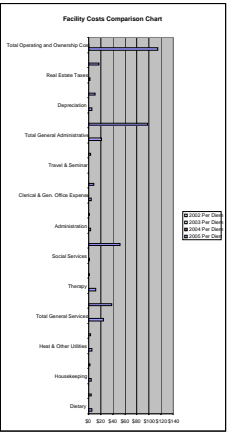
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.10	
Average Wage - RN's	21.56	19.99	
Average Wage - LPN's	17.64	16.41	
Average Wage - CNA's	9.91	9.89	



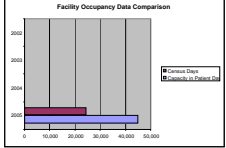
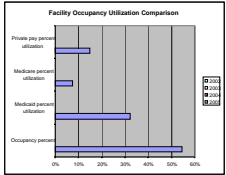
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.40	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	19.18	
Average Wage - LPN's	16.89	15.72	
Average Wage - CNA's	9.73	9.65	



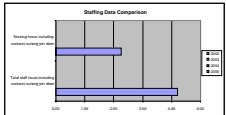
Report Line	Description	Year		Year	
		2003	2004	2003	2004
		Per Bed	Per Bed	Per Bed	Per Bed
1	Stewy	5.74	4500.00	4500.00	4500.00
2	Food Purchase	4.05	4500.00	4500.00	4500.00
3	Housekeeping	3.64	4500.00	4500.00	4500.00
4	Laundry	1.90	4500.00	4500.00	4500.00
5	Heat & Other Utilities	5.67	4500.00	4500.00	4500.00
6	Maintenance	3.23	4500.00	4500.00	4500.00
8	Total General Services	24.65	4500.00	4500.00	4500.00
10	Nursing & Medical Records	27.43	4500.00	4500.00	4500.00
10A	Therapy	21.46	4500.00	4500.00	4500.00
11	Activities	4.05	4500.00	4500.00	4500.00
12	Social Services	1.68	4500.00	4500.00	4500.00
14	Total Health Care & Programs	55.67	4500.00	4500.00	4500.00
17	Administration	3.67	4500.00	4500.00	4500.00
19	Professional Services	6.74	4500.00	4500.00	4500.00
21	Child & Gen. Office Expense	4.76	4500.00	4500.00	4500.00
22	Telephone Services & PR Fees	4.83	4500.00	4500.00	4500.00
24	Travel & Lodging	0.94	4500.00	4500.00	4500.00
26	Insurance-Property, Liability & Malpractice	2.67	4500.00	4500.00	4500.00
28	Total General Administration	22.33	4500.00	4500.00	4500.00
29	Total Operating Expenses	87.35	4500.00	4500.00	4500.00
30	Depreciation	4.99	4500.00	4500.00	4500.00
32	Interest	46.12	4500.00	4500.00	4500.00
33	Real Estate Taxes	1.76	4500.00	4500.00	4500.00
37	Total Ownership	52.89	4500.00	4500.00	4500.00
Total Operating and Ownership Cost		140.24	4500.00	4500.00	4500.00



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	54.46%	4500.00	4500.00	4500.00
Medicaid percent utilization	32.19%	4500.00	4500.00	4500.00
Medicare percent utilization	7.36%	4500.00	4500.00	4500.00
Private pay percent utilization	54.52%	4500.00	4500.00	4500.00
Capacity in Patient Days	46,800	0	0	0
Census Days	26,400	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	4.21	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.25	0.00	0.00	0.00
Average Wage - BSN	21.20	0.00	0.00	0.00
Average Wage - LPN	12.00	0.00	0.00	0.00
Average Wage - CNA	10.00	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	126,040	10,647	735	137,422	0	137,422	2,941	140,363
2. Food Purchase	0	107,317	0	107,317	0	107,317	-8,386	98,931
3. Housekeeping	80,782	15,195	0	95,977	0	95,977	68	96,045
4. Laundry	38,564	10,146	0	48,710	0	48,710	5	48,715
5. Heat and Other Utilities	0	0	123,539	123,539	0	123,539	485	124,024
6. Maintenance	37,803	28,062	8,451	74,316	0	74,316	4,679	78,995
7. Other (specify)*	0	0	0	0	0	0	1,001	1,001
8. Total General Services	283,189	171,367	132,725	587,281	0	587,281	793	588,074
9. Medical Director	0	0	12,000	12,000	0	12,000	0	12,000
10. Nursing & Medical Records	791,270	117,946	675	909,891	0	909,891	17,445	927,336
10a. Therapy	0	59	279,765	279,824	0	279,824	3	279,827
11. Activities	21,537	1,739	0	23,276	0	23,276	9	23,285
12. Social Services	24,026	347	0	24,373	0	24,373	0	24,373
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	3,773	3,773
16. Total Health Care & Programs	836,833	120,091	292,440	1,249,364	0	1,249,364	21,230	1,270,594
17. Administrative	64,043	0	135,000	199,043	0	199,043	-114,171	84,872
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	6,828	6,828	0	6,828	11,153	17,981
20. Fees, Subscriptions & Promotion	0	0	6,315	6,315	0	6,315	1,826	8,141
21. Clerical & General Office	21,627	4,029	19,794	45,450	0	45,450	61,273	106,723
22. Employee Benefits & Payroll	0	0	213,543	213,543	0	213,543	1,835	215,378
23. Inservice Training & Education	0	0	95	95	0	95	888	983
24. Travel and Seminar	0	0	57	57	0	57	857	914
25. Other Admin. Staff Trans	0	0	3,799	3,799	0	3,799	3,809	7,608
26. Insurance-Prop.Liab.Malpractice	0	0	63,279	63,279	0	63,279	1,963	65,242
27. Other (specify)*	0	0	0	0	0	0	13,706	13,706
28. Total General Adminis	85,670	4,029	448,710	538,409	0	538,409	-16,861	521,548
29. Total General Administrative	1,205,692	295,487	873,875	2,375,054	0	2,375,054	5,162	2,380,216
30. Depreciation	0	0	132,703	132,703	0	132,703	-12,892	119,811
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	235,861	235,861	0	235,861	14,086	249,947
33. Real Estate	0	0	42,900	42,900	0	42,900	24	42,924
34. Rent - Facility & Grounds	0	0	0	0	0	0	483	483
35. Rent - Equipment & Vehicles	0	0	14,400	14,400	0	14,400	118	14,518
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	425,864	425,864	0	425,864	1,819	427,683
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	64,004	0	64,004	0	64,004	0	64,004
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	67,343	67,343	0	67,343	0	67,343
43. Other (specify):*	0	0	49,834	49,834	0	49,834	-49,834	0
44. Total Special Cost Ce	0	64,004	117,177	181,181	0	181,181	-49,834	131,347
45. Grand Total	1,205,692	359,491	1,416,916	2,982,099	0	2,982,099	-42,853	2,939,246

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	2,378,661	2,378,661
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	474,846	474,846
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	6,933	6,933
7. Other Prepaid Expenses	10,213	10,213
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	2,870,653	2,870,653
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	100,000	100,000
14. Buildings, at Historical Cost	1,566,877	1,596,983
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	650,516	646,222
17. Accumulated Depreciation (book methods)	-316,540	-246,284
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	2,000,853	2,096,921
25. Total Assets	4,871,506	4,967,574
CURRENT LIABILITIES		
26. Accounts Payable	505,582	505,582
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	90,877	90,877
31. Accrued Taxes Payable	15,128	15,128
32. Accrued Real Estate Taxes	41,466	41,466
33. Accrued Interest Payable	19,450	19,450
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	4,494	4,494
37. Other Current Liabilities (specify):	17,104	17,104
38. Total Current Liabilities	694,101	694,101
LONG TERM LIABILITES		
39. Long-Term Notes Payable	17,632	17,632
40. Mortgage Payable	3,345,639	3,345,639
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	3,363,271	3,363,271
46. Total Liabilities	4,057,372	4,057,372
47. Total Equity	814,134	910,202
48. Total Liabilities and Equity	4,871,506	4,967,574

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,619,490
2. Discounts and Allowances for all Levels	149,453
Subtotal - Inpatient Care	2,768,943
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	491,168
7. Oxygen	0
Subtotal - Ancillary Revenue	491,168
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	95,867
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	5,031
21. Other Medical Services	8,940
22. Laundry	0
Subtotal - Other Operating Revenue	109,838
24. Contributions	0
25. Interest and Other Investments Income	44
Subtotal - Non-Operating Revenue	44
27. Other Revenue (specify):	7,189
28. Other Revenue (specify):	0
Subtotal - Other Revenue	7,189
30. Total Revenue	3,377,182
31. General Services	584,495
32. Health Care	1,479,564
33. General Administration	705,466
34. Ownership	339,257
35. Special Cost Centers	104,298
35. Provider Participation Fee	67,528
37. Other	0
40. Total Expenses	3,280,608
41. Income Before Income Taxes	96,574
42. Income Taxes	0
43. Net Income or Loss for the Year	96,574

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LTC Median Per Diem Cost by HSA - 2005 Cost Reports
2005 (Run June 1, 2004)

Sullivan Rehab & Health Care Center	Sullivan Rehab & Health Care Center
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2005
Census

Cost	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
32	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

[illegible]

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

**Sullivan
Rehab &
Health
Care
Center
2004
Costs**

Sullivan
Rehab &
Health
Care
Center
2004
Census

[illegible]

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
32	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.43
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.12
RNA	10.02	10.13	9.32	10.03	8.52	10.52	10.47	10.52	10.52	10.47	9.32	9.02
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Sullivan
Rehab &
Health Care
Center

Sullivan
Rehab &
Health Care
Center

2003
Census

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		Cost Report	
Line	Description		1	2	3	4	5	6	7	8	9	10	11	Line	Description
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	1	Dietary
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	2	Food Purchase
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	3	Housekeeping
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	4	Laundry
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	5	Heat & Other Utilities
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	6	Maintenance
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	10	Nursing & Medical Records
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	10A	Therapy
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	11	Activities
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	16	TOTAL HEALTH CARE & PROGRAMS
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	17	Administration
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	19	Professional Services
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	22	Employee Benefits & PR Taxes
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	24	Travel & Seminar
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	29	TOTAL OPERATING EXPENSES
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	30	Depreciation
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	32	Interest
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	33	Real Estate Taxes
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10		TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30	
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00	
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%